ABSTRACT

This study aims to analyze and obtain empirical evidence regarding the effect of profitability, firm size, and audit committee on audit delay in properties and real estate sector companies listed on the Indonesia Stock Exchange for the 2022–2025 period. This research is motivated by the growing number of publicly listed companies, which makes financial statements an essential instrument for economic decision making. This condition demands high timeliness in financial reporting as an indicator of transparency. However, publication delays still frequently occur and potentially reduce the relevance of information required by stakeholders.

In this study, profitability is measured using Return on Assets (ROA), firm size is measured using the natural logarithm of total assets, and the audit committee is measured by the frequency of audit committee meetings. This research employs a quantitative approach with panel data regression analysis processed using EViews 14 SV software. The research population encompasses all properties and real estate sector companies on the Indonesia Stock Exchange from 2022-2025. Based on a purposive sampling technique, 72 qualifying companies were selected as the research sample.

The results show that profitability and firm size have no effect on audit delay. This finding indicates that neither the level of asset utilization efficiency through ROA nor the scale of a company's total assets directly determines the duration of audit completion. Meanwhile, the audit committee has a negative effect on audit delay. This result suggests that a higher frequency of audit committee meetings enhances oversight effectiveness and coordination with external auditors, thereby accelerating the audit completion process and minimizing the risk of delayed financial statement publication.

Keywords: *Audit Delay, Profitability, Firm Size, Audit Committee*